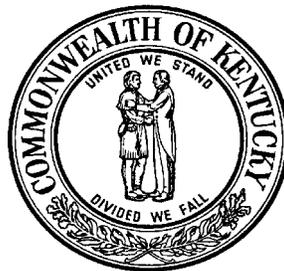


**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS  
AGREED-UPON PROCEDURES ENGAGEMENT OF THE  
TRIGG COUNTY  
PROPERTY VALUATION ADMINISTRATOR**

**For The Period July 1, 2001  
Through June 30, 2002**



**EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS  
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EDWARD B. HATCHETT, JR.  
AUDITOR OF PUBLIC ACCOUNTS

Dana Mayton, Secretary, Revenue Cabinet  
Honorable Michael T. Bryan  
Trigg County Property Valuation Administrator  
Cadiz, Kentucky 42211

Independent Accountant's Report

We have performed the procedures enumerated below, which were agreed to by the Trigg County Property Valuation Administrator, solely to assist you with the accountability for statutory contribution receipts and disbursements, including capital outlay disbursements, city government receipts, recordkeeping, and leases and contracts for the period July 1, 2001 through June 20, 2002. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Trigg County Property Valuation Administrator. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Procedure -

Determine if the Property Valuation Administrator has a receipts ledger, a disbursements ledger, and reconciles bank records to books each month.

Finding -

Receipts and disbursements ledgers are maintained and bank reconciliations are completed each month.

*Client's Response -*

*None.*



Dana Mayton, Secretary, Revenue Cabinet  
Honorable Michael T. Bryan  
Trigg County Property Valuation Administrator  
(Continued)

2. Procedure -

Compare recorded city receipts to confirmed payment amounts obtained from city governments. Also review the list of city receipts for completeness.

Finding -

Recorded city receipts agree with confirmations and all appropriate cities are included on the Property Valuation Administrator's records.

*Client's Response -*

*None.*

3. Procedure -

Compare the budgeted statutory contribution by fiscal court to the legally required amounts calculated by the Revenue Cabinet. Trace the fiscal court payments from the fiscal court statutory contribution budget account to the Property Valuation Administrator's local bank account.

Finding -

The fiscal court budgeted the appropriate statutory contribution required by the Revenue Cabinet and made payments to the Property Valuation Administrator. The Property Valuation Administrator deposited the statutory contribution payments to the local official bank account.

*Client's Response -*

*None.*

4. Procedure -

Select a sample of disbursements from available Property Valuation Administrator's records and agree amounts to cancelled checks, paid invoices, or other supporting documentation. Determine if the expenditure is for official business.

Finding -

Compared sample of disbursements from Property Valuation Administrator's records and agreed amounts to cancelled checks and paid invoices. Expenditures were for official business.

*Client's Response -*

*None.*

Dana Mayton, Secretary, Revenue Cabinet  
Honorable Michael T. Bryan  
Trigg County Property Valuation Administrator  
(Continued)

5. Procedure -

Compare capital outlay disbursements with cancelled checks, supporting documentation, and proper purchasing procedures. Verify the location of newly acquired assets.

Finding -

Proper purchasing procedures were followed for capital outlay expenditures and supporting documentation was available. We verified the location of all new purchases.

*Client's Response -*

*None.*

6. Procedure -

Scan vehicle lease agreements, personal service contracts, and professional service contracts for cost schedules and compare to actual payments. Determine if services received were appropriate, for official business, and properly authorized.

Finding -

Lease agreements are appropriate, for official business, and properly authorized.

*Client's Response -*

*None.*

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion or limited assurance. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the Property Valuation Administrator and the Revenue Cabinet and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.

Respectfully submitted,



Edward B. Hatchett, Jr.  
Auditor of Public Accounts

Engagement fieldwork completed -  
January 31, 2003